

about higher taxes and noncompetitive tax policy.

Republicans are doing their share of business-bashing, too. Mr. Grassley claims that corporate expatriations are "immoral," as if companies would be moral if they instead kept their U.S. charters and fired some of their workers.

If politicians are upset that some companies want to recharter, they should blame themselves for trying to tax "worldwide" income. An American firm competing against a Dutch firm for a contract in Ireland, for instance, must pay a 35 percent tax on its income—and the lion's share goes to the IRS.

The Dutch firm, by contrast, pays only the 10 percent Irish tax on its Irish-source income because the Netherlands doesn't tax income earned outside its borders.

Before giving the IRS more power, politicians should consider the following:

Expatriation helps control government waste. High-tax California can't stop companies from moving to low-tax Nevada. Knowing this helps deter the big-spenders in the state capitol from wasting even more money. The politicians in Massachusetts must exercise some restraint because they know local businesses can flee to low-tax New Hampshire. Nations also should be subject to market discipline. This is why Washington politicians shouldn't stop companies from escaping bad U.S. tax law.

Expatriation protects American jobs. Rechartering in another jurisdiction doesn't mean factories will go overseas. Nor does it require a company to move its headquarters. It simply means a company is chartered under the laws of a different jurisdiction, much as many American companies are chartered in Delaware, but operate factories and have their home offices in other states. In the case of expatriations, the newly formed foreign company still maintains its U.S. operations, but now won't have to fire workers since it can compete more effectively with overseas businesses.

Expatriation is not tax evasion. All corporations, regardless of where they're based, pay tax to the IRS on all profits they earn in the United States. This is true of U.S.-based companies, and it's true of all foreign-based companies—including those that expatriate. All that changes is that expatriating companies no longer have to pay taxes on income earned outside America's borders. Since worldwide taxation is misguided tax policy, this is a positive result. Indeed, every tax reform plan, including the flat tax, is based on this common-sense principle of "territorial" taxation.

Now is hardly the time, with the economy in the midst of recovery, for Washington politicians to make U.S. companies less competitive. Nor is it the time to give the IRS the power to prohibit businesses from rechartering in jurisdictions with more sensible tax laws. Instead of treating companies as if they're federal property, Sens. Grassley and Baucus should be fixing the problems in the tax code.

#### PAYING TRIBUTE TO MARTIN HERSHEY

**HON. SCOTT MCINNIS**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 11, 2002*

Mr. MCINNIS. Mr. Speaker, I would like to take this opportunity to pay tribute to the life and memory of Martin Hershey, who honorably devoted his life to serving this great nation. Martin, as he was commonly referred to,

upheld America's liberty and regrettably passed away in April of this year. Today we mourn the loss of a great citizen, and a courageous leader who proudly served his family and community.

Martin moved with his family to Colorado in 1974, and accepted the position as the Assistant District Attorney in Colorado Springs. Nine months later, Martin moved to Aspen as the Police Chief, bringing with him experience and ideas that would change and mold new standards for the Aspen Law Enforcement Division. From day one, Martin vowed to make Aspen Law Enforcement different in its principles, but strong in its quest to achieve excellence.

The intelligence and ingenious demeanor Martin carried inspired his colleagues to perform to their fullest potential. Martin was a strong leader and an exceptional role model, so its not surprising he was elected to the Aspen City Council. His deeply rooted devotion to the town of Aspen made him an outstanding, respected city council member. He left Aspen in the late 1980's, and went to New York but continued to be involved in law enforcement returning to teach skiing after retiring as a New York Judge. His achievements continued in 1991 when he was appointed to the New York Criminal Court bench.

Martin's calm, outgoing personality highlighted his tremendous achievements. His strength and wisdom extended to all whom he encountered, and today we remember this man for all the joy and smiles he provided.

Mr. Speaker, it is with great honor I stand here and praise the achievements of Martin before this body of Congress and this nation. Martin Hershey will be missed tremendously, and although we will grieve the loss of this incredible individual, we will rejoice over this man of great character and conduct. I express my sincerest condolences to his family and friends, and I salute Martin, a person who selflessly contributed to our society.

#### HONORING BUCK KNIVES 100TH ANNIVERSARY

**HON. DUNCAN HUNTER**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 11, 2002*

Mr. HUNTER. Mr. Speaker, I want to commend a business, located in my district, for producing quality products for 100 years. Buck Knives of El Cajon, California, is a fourth generation family-owned and operated business. From making their first knives using worn-out file blades, Buck Knives has become arguably the most well-known, respected, and famous American-made knives in the world.

In 1902, the first Buck knife was made by a young apprentice blacksmith from Kansas, Hoyt Buck. Making each knife by hand, Hoyt combined innovation with experience to produce a better tempered steel so it would hold a sharper edge longer.

During World War II, Hoyt contributed to America's war effort by substantially increasing his output to ensure that our troops were adequately supplied. Following the war, Hoyt moved to San Diego where he, and his oldest son Al, formed H. H. Buck and Son in 1947. Hoyt passed away in 1949 and Al took over the company. H. H. Buck and Son had only been in business for two years when Al took

the helm and led it through the next critical twelve years, eventually incorporating the business in 1961.

Innovators since the beginning, Buck Knives has continued to develop trendsetting knives and processes. Beginning with a revolutionary new blade and continuing through today with new designs, this company has continued to set the standard in the knife industry.

The family tradition continues today. Chuck Buck followed his father Al as president, serving until 1999 when he handed the reigns over to his son C.J., who is the current president and CEO. While Chuck stepped down as president, he still serves as an integral part of the family business as chairman of the board.

With more and more companies choosing to relocate overseas for low-wage workers and tax breaks, Buck Knives remains in the United States and is an active partner and friend of the entire San Diego community. Buck Knives employs individuals with disabilities from the local Home of the Guiding Hands to work in their factory. They allow groups within the community, such as the Boy and Girl Scouts and local churches, to utilize their facility for meetings and activities. Additionally, Buck Knives donates products for nationwide fundraising events to police and firefighters, as well as the National Turkey Foundation, just to name a few. In their quest to make our community a better place, Buck Knives has been a perpetual advocate and friend.

Given their longevity in the business and their trend setting designs, it is easy to understand why when you think of a knife, you think of a Buck knife. Mr. Speaker, please join me in congratulating Buck Knives in its centennial celebration.

#### 12TH ANNIVERSARY OF THE AMERICANS WITH DISABILITIES ACT

**HON. CAROLYN MCCARTHY**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 11, 2002*

Mrs. MCCARTHY of New York. Mr. Speaker, the Americans with Disabilities Act will celebrate its 12th anniversary on July 26, 2002. The importance and significance of this Act, and its impact on the lives of individuals with disabilities, is certainly remarkable and noteworthy.

Prior to the passage of the Act, it was common place to dismiss qualified job applicants on the grounds of their disability, or for disabled individuals to be effectively excluded from the mainstream of American life. With the passage of the Americans with Disability Act 12 years ago, however, we now have the most comprehensive Federal civil-rights statute protecting the rights of people with disabilities.

This Act ended the discrimination faced daily by the disabled by requiring employers to make reasonable accommodations for affected workers and assisted the disabled to become an active member of society by requiring public services, such as mass transportation, to be just as accessible to people with disabilities as they are to able-bodied people.

Since its inception, the Act has withstood various attacks based on myth and half-truth, the very basis of which affirms the need for

the ADA. I was pleased to learn that a 1996 poll by the United Cerebral Palsy Foundation indicated that 75% of respondents believed public attitudes towards disabilities and the disabled had changed since the Act was introduced. The greatest barrier to many talented individuals achieving their goals is the very perception of their disability, and that is why we must continually work to remove these barriers.

As a nurse for 30 years, I agree more needs to be done to remove barriers that prevent people with disabilities from fully participating in society. I understand that although education and employment opportunities have improved since the Act's inception, our work is not yet finished. I congratulate those who worked so hard to make the Act a reality as well as the continued efforts of so many to press for further improvements.

Mr. Speaker, whether in the case of an athlete, a school child or an adult pursuing a new career path, I believe this Act has been an invaluable tool and a demonstration of a more mature, compassionate and understanding, American society. I am honored to be in a position to celebrate the Americans with Disabilities Act and to play a part in ensuring its continuing legacy remains.

#### PAYING TRIBUTE TO MARY STEINBRECHER

#### HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 11, 2002*

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to pay tribute to a Glenwood Springs, Colorado community activist Mary Steinbrecher, an exceptional individual who has selflessly devoted her time and energy to the betterment of the community. I applaud her outstanding character, and her desire to support and enhance our society's way of life. Mary demonstrates such impressive qualities, it is fitting she received the 2002 Athena award in recognition of her humanitarian efforts.

Mary is an individual who performs any task, large or small, with astounding precision and perfection. Her vision to improve and enhance situations and circumstances provides a level of excellence to any organization or establishment she assists. She was instrumental in obtaining the new Glenwood Springs Community Center, and her tireless, selfless efforts finished the project ahead of schedule. Even though Mary's achievements in Glenwood extend to every citizen, Mary humbly accepts her praises with dignity.

Mr. Speaker, it is with great pride I honor such an outstanding individual before this body of Congress and this nation. Mary contributed so much, and she was so thoughtful, words will never express our appreciation for her. Mary, thank you for your hard work in our community, and I anticipate great future achievements from you.

#### CONGRATULATIONS TO KENNAMETAL INC.'S MINING AND CONSTRUCTION DIVISION FOR 50 YEARS OF OPERATION

#### HON. BILL SHUSTER

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 11, 2002*

Mr. SHUSTER. Mr. Speaker, I rise today to congratulate Kennametal Inc.'s Mining and Construction Division for celebrating 50 years of operation and being inducted in the Bedford County Chamber of Commerce Business Hall of Fame. The manufacturing facility that houses this division, which opened its doors on April 7, 1958, is the oldest manufacturing facility in Bedford County and has been an example of business excellence since its conception. The Bedford facility boasts an impressive record of sales accomplishments that include, being ranked number one in the world for the sale of construction and mining tools and shipping and selling their products to more than 31 countries around the world. Their total sales are projected to be approximately \$150 million by the end of the fiscal year, June 30, 2002.

Great companies can only continue down the path of success if they are lead by dedicated and reliable employees. Kennametal is an example of how the people make the institution great. The Bedford plant began in 1952 with 12 employees and now hosts 388 employees that are involved in all aspects of the plant's operational success and contribute to the betterment of their community as well. Over the past 20 years, the employees of Kennametal have given more than \$70,000 to Bedford Area charities and community organizations. President George W. Bush, in his last State of the Union Address, challenged all of us to give two years or 4,000 hours of service over our lifetimes. The employees of Kennametal are meeting this challenge by serving as active volunteers for many organizations such as volunteer fire companies, emergency medical services, church groups, youth athletics and more.

This country was built on ingenuity, hard work, and the desire to succeed; all necessary ingredients to be a successful business in today's market. These businesses are a vital component to the fabric of society because they contribute resources, jobs, and products that help develop good communities for not just the employees, but their neighbors as well. It is important for our businesses to be responsible citizens, by sharing their success, they help communities prosper along with industry. Kennametal, over the last 50 years, has demonstrated how this type of partnership can allow progress within the company and the community.

I congratulate Kennametal's Bedford Facility for 50 years of success and I wish them many more in the future.

#### PAYING TRIBUTE TO JEAN WILLIAMS

#### HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 11, 2002*

Mr. McINNIS. Mr. Speaker, it is my honor today to recognize the hard work and dedica-

tion of Dr. Jean Williams. Jean has given Pueblo, Colorado a lifetime of service through her two careers and has continued to do so into her seventies. For over fifty years Jean dedicated her life to improving public, environmental, and industrial health. In 1981 she retired and became a full time volunteer as a board member of the Senior Resource Development Agency, known as SRDA. She has brought her expertise and experience to this organization, and in honor of her dedication to improve the lives of her peers, she is being honored this year with the Senior Citizen of the Year award.

In addition to her work with the SRDA, Jean has put her medical expertise to work as well through volunteering her time to two separate programs: the Senior Link/Community Link and the Home Health Care. Both enable senior citizens to live full and independent lives by providing help in areas like yard work and transportation and helping to create networks to support active seniors. Jean is an energetic volunteer in both programs and looks after the health of the seniors involved. Jean has selflessly put in countless hours in order to improve the lives of others.

In addition to her efforts as a volunteer, Jean is also a proactive member of her community in other ways as well. She is a proud member of the board of the Pueblo League of Women Voters, the Pueblo Area Council of Government's environmental policy advisory board, the citizens reuse advisory board of the Pueblo Chemical Depot and the School District 60's equal employment opportunity and affirmative action committee. In addition to her official duties, Jean regularly attends the Pueblo Area Council of Government and the Southeastern Colorado Water Conservancy District to keep up on the issues.

Jean continues to work tirelessly to improve her community. Her courage and dedication to service are examples to us all. Mr. Speaker, I am privileged to pay tribute to Dr. Jean Williams before this body of Congress. Thank you Jean for all that you have done.

#### THE LIFE STORY OF JOHN A. DROST

#### HON. DANNY K. DAVIS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 11, 2002*

Mr. DAVIS of Illinois. Mr. Speaker, one of the basic axioms of democracy, one of democracy's fundamental philosophical underpinnings is the notion that the life, work, and opinion, of every person counts, or, at least, ought to count.

I firmly believe in that notion: that every person counts and I believe in its corollary: that every person can make a difference.

I want to offer up a life story as illustration of that belief—the life story of John A. Drost. John Drost was born in 1909 in Czechoslovakia. He went through school there earned a Juris Doctor degree in 1932.

He served in the Czechoslovakian army in the Judge Advocate General's Department and assisted in the mobilization of the Czech Army.

He became associated with a law firm with ties to the exiled Czechoslovakian Government in London representing the interests of Jewish clients.